
STATUTORY INSTRUMENTS

2015 No. 1810

**The Scottish Rate of Income Tax
(Consequential Amendments) Order 2015**

Amendments to the Income Tax (Trading and Other Income) Act 2005

12. In Schedule 4(1) (abbreviations and defined expressions), in the table in Part 2, after the entry relating to “sale proceeds of an animal” insert—

““Scottish additional rate”	“section 6A of ITA 2007 (as applied by section 989 of that Act”
“Scottish basic rate”	“section 6A of ITA 2007 (as applied by section 989 of that Act”
“Scottish higher rate”	“section 6A of ITA 2007 (as applied by section 989 of that Act”
“Scottish taxpayer”	“section 989 of ITA 2007”.”.

(1) Part 2 of Schedule 4 was amended by paragraph 63 of Schedule 1 to the Finance Act 2008 and Part 1 of Schedule 3 to the Corporation Tax Act 2009 (c. 4).